

CERTIFICATION FOR THE

STATE OF MISSOURI

STATEWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this fiscal year 2000 proposal to establish cost allocations or billings for fiscal year 2002 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of cost have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit    State of Missouri

Signature



Name of Official    James A. Carder

Title    Director

Date of Execution    September 27, 2001

STATE OF MISSOURI  
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN  
ACTUAL 2000

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STATE OF MISSOURI  
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

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The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in the United States Office of Management and Budget Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2002.

The fixed allocations for the Fiscal Year 2002 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 1998 allocations from the Actual Fiscal Year 2000 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2000 allocations.

The cost pools included in this plan are as follows:

- Office of Administration - Building Use
- Office of Administration - Facilities Management
- Office of Administration - Building Rental
- Office of Administration - Insurance
- Office of Administration - Workers' Compensation
- Office of Administration - Commissioner of Administration
- Office of Administration - Budget & Planning
- Office of Administration - Accounting & Payroll
- Office of Administration - Personnel
- Office of Administration - Purchasing
- Office of Administration - General Services
- Office of the State Treasurer - Disbursements
- Office of the Secretary of State - Records Management
- Department of Public Safety - Security
- Department of Revenue - Cashier

For all cost pools included in this plan, only the costs incurred from state funds have been allocated. Federal fund expenditures have not been included in the original total cost for each cost pool. Allocations have been made to state agencies irregardless of their eligibility for reimbursement of central administrative indirect costs.

This plan was prepared by the Office of Administration, Division of Accounting. All inquiries should be directed to Ms. Lynn Cannon, Division of Accounting at (573) 751-1899.

STATE OF MISSOURI  
FIXED COSTS FOR USE IN FY 2002  
BASED ON FY 2000 ACTUAL COSTS WITH CARRY-FORWARD

	BUILDING USE (1)	FACILITIES MANAGEMENT (2)	BUILDING RENTAL (3)	INSURANCE (3)	WORKERS' COMPENSATION	Y2K (4)	BUDGET & PLANNING	ACCOUNTING & PAYROLL
LEGISLATURE	398,534	1,569,927	(3,502)	379	52,115	---	31,800	43,646
JUDICIARY	535,354	315,482	99,036	1,807	1,258,243	---	176,013	177,373
GOVERNOR	107,067	249,079	---	20	8,980	158,289	58,261	2,116
LT GOVERNOR	25,907	23,954	---	4	---	---	8,060	513
AUDITOR	204,709	16,059	82,676	61	---	---	14,556	8,687
ATTORNEY GENERAL	277,599	471,884	154,472	306	50,215	---	28,181	29,674
AGRICULTURE	92,137	490,728	832,304	111	147,104	---	45,285	47,213
INSURANCE	300,696	81,214	4,112	77	26,537	(81,134)	11,751	18,619
CONSERVATION	---	---	---	851	---	---	119,683	177,402
ECONOMIC DEVELOPMENT	1,617,926	460,942	1,083,746	906	180,628	462,189	172,624	149,221
EDUCATION	216,981	702,136	440,247	1,652	701,181	(787,226)	384,864	680,935
HIGHER ED	---	542	128,355	15,481	1,402,332	(58,692)	79,355	35,741
HEALTH	43,930	309,068	844,961	552	88,133	339,895	205,636	223,697
HIGHWAYS	---	---	---	3,148	---	---	778,180	1,026,583
LABOR	139,803	246,691	305,088	72	295,935	(58,488)	100,966	110,474
MENTAL HEALTH	111,799	949,189	31,790	4,212	5,267,326	(94,944)	500,860	543,770
NATURAL RESOURCES	216,387	1,234,992	---	(275)	911,590	---	156,628	223,131
PUBLIC SAFETY	526,553	(64,616)	804,892	136,882	809,939	1,159,208	283,255	270,864
SOCIAL SERVICES	5,620,446	2,390,717	193,098	5,145	1,615,592	(8,803,128)	206,270	355,045
CORRECTIONS	202,496	19,389	347,754	5,781	6,593,088	---	507,101	581,817
TOTAL	10,638,324	9,467,377	5,349,029	177,172	19,408,938	(7,764,031)	3,869,329	4,706,521

## Notes:

- (1) Building Space includes Building Use I, II, III, IV, V, and Board of Public Buildings I and II.
- (2) Does not include FY00 Carry Forward Lease Manager costs since Facilities Management will direct bill for this service in the future.
- (3) Administration of auto self-insurance program, aircraft liability insurance, and surety bonds.
- (4) The Social Services row includes a deduction of \$656,499 for the direct billing of Y2K costs in FY00.

STATE OF MISSOURI  
FIXED COSTS FOR USE IN FY 2002  
BASED ON FY 2000 ACTUAL COSTS WITH CARRY-FORWARD

	PERSONNEL	PURCHASING	GENERAL SERVICES (5)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	INFORMATION SERVICES	TOTAL FIXED FY 02
LEGISLATURE	---	---	13,545	698	24,047	156,705	432	51,236	2,339,562
JUDICIARY	---	---	52,266	2,761	348,239	18,482	2,288	179,952	3,167,296
GOVERNOR	---	990	332	23	1,304	14,024	17	3,749	604,251
LT GOVERNOR	---	---	5,491	---	2,723	2,027	9	625	69,313
AUDITOR	---	5,749	3,055	147	64,975	21,484	106	9,997	432,261
ATTORNEY GENERAL	---	6,558	5,333	476	542,596	56,491	171	32,491	1,656,447
AGRICULTURE	45,680	17,191	33,053	773	34,820	41,909	256	56,860	1,885,424
INSURANCE	16,870	2,280	22,285	289	157,253	38,021	---	19,370	618,240
CONSERVATION	---	159,460	20,750	2,887	18,508	---	845	219,941	720,327
ECONOMIC DEVELOPMENT	261,238	125,073	78,856	2,374	179,729	169,901	780	149,960	5,096,093
EDUCATION	---	110,127	64,567	11,406	140,101	113,566	11,378	918,505	3,710,420
HIGHER ED	---	44,253	241,239	528	29,284	---	16,824	43,114	1,978,356
HEALTH	150,817	221,921	49,171	3,630	293,206	14,304	768	248,059	3,037,748
HIGHWAYS	---	---	78,090	16,078	---	195,852	4,794	914,756	3,017,481
LABOR	58,089	37,082	6,881	1,767	293,649	---	832	139,963	1,678,804
MENTAL HEALTH	1,349,145	167,135	163,111	8,465	95,515	---	6,124	622,334	9,725,831
NATURAL RESOURCES	246,696	(40,125)	20,897	3,616	153,299	132,689	1,814	261,180	3,522,519
PUBLIC SAFETY	209,780	134,013	34,740	4,290	181,289	22,014	6,500	314,916	4,834,519
SOCIAL SERVICES	1,451,252	719,793	160,046	18,594	1,036,104	109,403	14,185	886,014	5,978,576
CORRECTIONS	1,548,242	618,177	166,529	9,050	495,338	---	10,893	592,967	11,698,622
<b>TOTAL</b>	<b>5,337,809</b>	<b>2,329,677</b>	<b>1,220,237</b>	<b>87,852</b>	<b>4,091,979</b>	<b>1,106,872</b>	<b>79,016</b>	<b>5,665,989</b>	<b>65,772,090</b>

65,772,090

## Notes:

- (5) Risk management administration, forms management, mail services and administrative services to the Office of Administration.

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

BUILDING USE	2000 CARRY-FORWARD	1998 ACTUAL	CARRY-FORWARD ADJUSTMENT	2000 ACTUAL	FIXED FY 02
LEGISLATURE	348,028	297,522	50,506	348,028	398,534
JUDICIARY	486,816	438,260	48,556	486,798	535,354
GOVERNOR	97,916	88,762	9,154	97,913	107,067
LT GOVERNOR	23,209	20,510	2,699	23,208	25,907
AUDITOR	208,263	211,811	(3,548)	208,257	204,709
ATTORNEY GENERAL	247,936	218,265	29,671	247,928	277,599
AGRICULTURE	43,279	36,206	7,073	85,064	92,137
INSURANCE	302,512	304,319	(1,807)	302,503	300,696
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	1,611,260	1,604,547	6,713	1,611,213	1,617,926
EDUCATION	209,370	201,756	7,614	209,367	216,981
HIGHER ED	---	---	---	---	---
HEALTH	38,504	33,078	5,426	38,504	43,930
HIGHWAYS	---	---	---	---	---
LABOR	113,216	186,620	(73,404)	213,207	139,803
MENTAL HEALTH	109,097	106,394	2,703	109,096	111,799
NATURAL RESOURCES	214,828	213,269	1,559	214,828	216,387
PUBLIC SAFETY	545,972	565,377	(19,405)	545,958	526,553
SOCIAL SERVICES	5,126,702	4,632,763	493,939	5,126,507	5,620,446
CORRECTIONS	182,607	162,711	19,896	182,600	202,496
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TOTAL	9,909,515	9,322,170	587,345	10,050,979	10,638,324
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NOTES: Building Space includes Building Use I, II, III, IV, V, and Board of Public Buildings I & II.

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

FACILITIES MANAGEMENT	2000 CARRY-FORWARD	LEASE MANAGER ADJUSTMENT	1998 ACTUAL	CARRY-FORWARD ADJUSTMENT	2000 ACTUAL	FIXED FY 02
LEGISLATURE	1,472,058	1,440	1,372,748	97,870	1,472,057	1,569,927
JUDICIARY	297,745	1,440	278,568	17,737	297,745	315,482
GOVERNOR	233,519	---	217,959	15,560	233,519	249,079
LT GOVERNOR	22,382	---	20,810	1,572	22,382	23,954
AUDITOR	16,463	2,808	14,059	(404)	16,463	16,059
ATTORNEY GENERAL	457,744	14,183	429,421	14,140	457,744	471,884
AGRICULTURE	381,645	14,183	258,379	109,083	381,645	490,728
INSURANCE	77,655	1,440	72,656	3,559	77,655	81,214
CONSERVATION	---	---	---	---	---	---
ECONOMIC DEVELOPMENT	252,007	19,871	23,201	208,935	252,007	460,942
EDUCATION	715,251	45,357	683,008	(13,114)	715,250	702,136
HIGHER ED	4,590	4,248	4,390	(4,048)	4,590	542
HEALTH	308,061	25,486	281,568	1,007	308,061	309,068
HIGHWAYS	---	---	---	---	---	---
LABOR	271,844	38,229	258,768	(25,153)	271,844	246,691
MENTAL HEALTH	517,606	46,797	39,226	431,583	517,606	949,189
NATURAL RESOURCES	1,028,131	29,734	791,536	206,861	1,028,131	1,234,992
PUBLIC SAFETY	99,577	92,153	171,617	(164,193)	99,577	(64,616)
SOCIAL SERVICES	1,808,356	215,409	1,010,585	582,362	1,808,355	2,390,717
CORRECTIONS	107,199	99,207	95,802	(87,810)	107,199	19,389
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TOTAL	8,071,833	651,985	6,024,301	1,395,547	8,071,830	9,467,377
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## Notes:

Lease Manager is being backed out of the Carry Forward Amount so that Facilities Management can direct bill for this service in the future.

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

BUILDING RENTAL	2000 CARRY-FORWARD	1998 ACTUAL	CARRY-FORWARD ADJUSTMENT	2000 ACTUAL	FIXED FY 02
LEGISLATURE	---	3,502	(3,502)	---	(3,502)
JUDICIARY	120,206	141,376	(21,170)	120,206	99,036
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	41,338	---	41,338	41,338	82,676
ATTORNEY GENERAL	77,236	---	77,236	77,236	154,472
AGRICULTURE	518,354	204,404	313,950	518,354	832,304
INSURANCE	3,807	3,502	305	3,807	4,112
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	686,969	290,192	396,777	686,969	1,083,746
EDUCATION	322,544	204,841	117,703	322,544	440,247
HIGHER ED	102,257	76,159	26,098	102,257	128,355
HEALTH	558,604	272,247	286,357	558,604	844,961
HIGHWAYS	---	---	---	---	---
LABOR	314,929	324,770	(9,841)	314,929	305,088
MENTAL HEALTH	88,115	144,440	(56,325)	88,115	31,790
NATURAL RESOURCES	---	---	---	---	---
PUBLIC SAFETY	523,250	241,608	281,642	523,250	804,892
SOCIAL SERVICES	644,544	1,095,990	(451,446)	644,544	193,098
CORRECTIONS	464,506	581,258	(116,752)	464,506	347,754
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TOTAL	4,466,659	3,584,289	882,370	4,466,659	5,349,029
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

INSURANCE	2000 CARRY-FORWARD	1998 ACTUAL	CARRY-FORWARD ADJUSTMENT	2000 ACTUAL	FIXED FY 02
LEGISLATURE	420	461	(41)	420	379
JUDICIARY	1,994	2,181	(187)	1,994	1,807
GOVERNOR	20	20	---	20	20
LT GOVERNOR	4	4	---	4	4
AUDITOR	65	69	(4)	65	61
ATTORNEY GENERAL	245	184	61	245	306
AGRICULTURE	404	697	(293)	404	111
INSURANCE	286	495	(209)	286	77
CONSERVATION	907	963	(56)	907	851
ECONOMIC DEVELOPMENT	856	806	50	856	906
EDUCATION	1,728	1,804	(76)	1,728	1,652
HIGHER ED	15,895	16,309	(414)	15,895	15,481
HEALTH	543	534	9	543	552
HIGHWAYS	3,336	3,524	(188)	3,336	3,148
LABOR	496	920	(424)	496	72
MENTAL HEALTH	6,625	9,038	(2,413)	6,625	4,212
NATURAL RESOURCES	1,256	2,787	(1,531)	1,256	(275)
PUBLIC SAFETY	151,023	165,164	(14,141)	151,023	136,882
SOCIAL SERVICES	5,513	5,881	(368)	5,513	5,145
CORRECTIONS	5,840	5,899	(59)	5,840	5,781
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TOTAL	197,456	217,740	(20,284)	197,456	177,172
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

WORKERS' COMP	2000 CARRY-FORWARD	1998 ACTUAL	CARRY-FORWARD ADJUSTMENT	2000 ACTUAL	FIXED FY 02
LEGISLATURE	33,673	15,231	18,442	33,673	52,115
JUDICIARY	841,815	425,387	416,428	841,815	1,258,243
GOVERNOR	6,122	3,264	2,858	6,122	8,980
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	39,795	29,375	10,420	39,795	50,215
AGRICULTURE	113,262	79,420	33,842	113,262	147,104
INSURANCE	21,428	16,319	5,109	21,428	26,537
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	114,793	48,958	65,835	114,793	180,628
EDUCATION	480,600	260,019	220,581	480,600	701,181
HIGHER ED	1,248,947	1,095,562	153,385	1,248,947	1,402,332
HEALTH	90,304	92,475	(2,171)	90,304	88,133
HIGHWAYS	---	---	---	---	---
LABOR	336,726	377,517	(40,791)	336,726	295,935
MENTAL HEALTH	4,374,377	3,481,428	892,949	4,374,377	5,267,326
NATURAL RESOURCES	592,332	273,074	319,258	592,332	911,590
PUBLIC SAFETY	678,044	546,149	131,895	678,044	809,939
SOCIAL SERVICES	1,273,437	931,282	342,155	1,273,437	1,615,592
CORRECTIONS	4,731,001	2,868,914	1,862,087	4,731,001	6,593,088
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TOTAL	14,976,656	10,544,374	4,432,282	14,976,656	19,408,938
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Y2K	2000 CARRY-FORWARD	1998 ACTUAL	CARRY-FORWARD ADJUSTMENT	2000 ACTUAL	FIXED FY 02
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	78,934	---	78,934	79,355	158,289
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	---	---	---	---	---
INSURANCE	---	81,134	(81,134)	---	(81,134)
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	278,686	96,670	182,016	280,173	462,189
EDUCATION	234,118	1,256,711	(1,022,593)	235,367	(787,226)
HIGHER ED	---	58,692	(58,692)	---	(58,692)
HEALTH	485,419	633,534	(148,115)	488,010	339,895
HIGHWAYS	---	---	---	---	---
LABOR	2,684	63,871	(61,187)	2,699	(58,488)
MENTAL HEALTH	---	94,944	(94,944)	---	(94,944)
NATURAL RESOURCES	---	---	---	---	---
PUBLIC SAFETY	2,414,207	3,682,092	(1,267,885)	2,427,093	1,159,208
SOCIAL SERVICES	482,411	9,774,030	(9,291,619)	488,491	(8,803,128)
CORRECTIONS	---	---	---	---	---
TOTAL	3,976,459	15,741,678	(11,765,219)	4,001,188	(7,764,031)

NOTE: The Social Services row includes a deduction of \$656,499 for the direct billing of Y2K costs in FY00.

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

BUDGET & PLANNING	2000 CARRY-FORWARD (1)	1998 ACTUAL	CARRY-FORWARD ADJUSTMENT	2000 ACTUAL	FIXED FY 02
LEGISLATURE	53,426	21,626	31,800	---	31,800
JUDICIARY	205,905	52,862	153,043	22,970	176,013
GOVERNOR	38,270	23,226	15,044	43,217	58,261
LT GOVERNOR	4,511	1,305	3,206	4,854	8,060
AUDITOR	14,284	4,582	9,702	4,854	14,556
ATTORNEY GENERAL	37,739	14,412	23,327	4,854	28,181
AGRICULTURE	78,024	56,301	21,723	23,562	45,285
INSURANCE	25,093	19,499	5,594	6,157	11,751
CONSERVATION	238,002	129,212	108,790	10,893	119,683
ECONOMIC DEVELOPMENT	212,853	111,271	101,582	71,042	172,624
EDUCATION	1,024,597	723,800	300,797	84,067	384,864
HIGHER ED	97,392	83,988	13,404	65,951	79,355
HEALTH	316,932	184,588	132,344	73,292	205,636
HIGHWAYS	982,656	240,707	741,949	36,231	778,180
LABOR	177,857	117,030	60,827	40,139	100,966
MENTAL HEALTH	706,826	278,784	428,042	72,818	500,860
NATURAL RESOURCES	298,607	175,013	123,594	33,034	156,628
PUBLIC SAFETY	392,860	190,712	202,148	81,107	283,255
SOCIAL SERVICES	1,045,130	991,363	53,767	152,503	206,270
CORRECTIONS	663,121	212,383	450,738	56,363	507,101
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TOTAL	6,614,085	3,632,664	2,981,421	887,908	3,869,329
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(1) Includes \$6,000,000 SAM II capitalized costs.

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

ACCOUNTING & PAYROLL	2000 CARRY-FORWARD	1998 ACTUAL	CARRY-FORWARD ADJUSTMENT	2000 ACTUAL	FIXED FY 02
LEGISLATURE	36,301	28,942	7,359	36,287	43,646
JUDICIARY	127,173	76,924	50,249	127,124	177,373
GOVERNOR	2,331	2,545	(214)	2,330	2,116
LT GOVERNOR	444	375	69	444	513
AUDITOR	6,882	5,074	1,808	6,879	8,687
ATTORNEY GENERAL	22,963	16,243	6,720	22,954	29,674
AGRICULTURE	40,461	33,694	6,767	40,446	47,213
INSURANCE	13,645	8,665	4,980	13,639	18,619
CONSERVATION	156,327	135,192	21,135	156,267	177,402
ECONOMIC DEVELOPMENT	106,711	64,160	42,551	106,670	149,221
EDUCATION	654,693	628,199	26,494	654,441	680,935
HIGHER ED	30,495	25,237	5,258	30,483	35,741
HEALTH	176,729	129,693	47,036	176,661	223,697
HIGHWAYS	650,266	273,699	376,567	650,016	1,026,583
LABOR	99,559	88,605	10,954	99,520	110,474
MENTAL HEALTH	440,897	337,854	103,043	440,727	543,770
NATURAL RESOURCES	185,600	147,998	37,602	185,529	223,131
PUBLIC SAFETY	223,231	175,512	47,719	223,145	270,864
SOCIAL SERVICES	628,537	901,787	(273,250)	628,295	355,045
CORRECTIONS	419,708	257,437	162,271	419,546	581,817
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TOTAL	4,022,953	3,337,835	685,118	4,021,403	4,706,521
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

PERSONNEL	2000 CARRY-FORWARD	1998 ACTUAL	CARRY-FORWARD ADJUSTMENT	2000 ACTUAL	FIXED FY 02
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	42,486	39,290	3,196	42,484	45,680
INSURANCE	15,356	13,841	1,515	15,355	16,870
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	180,181	99,118	81,063	180,175	261,238
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	137,695	124,568	13,127	137,690	150,817
HIGHWAYS	---	---	---	---	---
LABOR	129,504	200,915	(71,411)	129,500	58,089
MENTAL HEALTH	1,252,558	1,155,929	96,629	1,252,516	1,349,145
NATURAL RESOURCES	221,130	195,556	25,574	221,122	246,696
PUBLIC SAFETY	162,265	114,744	47,521	162,259	209,780
SOCIAL SERVICES	1,281,735	1,112,174	169,561	1,281,691	1,451,252
CORRECTIONS	1,308,353	1,068,420	239,933	1,308,309	1,548,242
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TOTAL	4,731,263	4,124,555	606,708	4,731,101	5,337,809
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

PURCHASING	2000 CARRY-FORWARD	1998 ACTUAL	CARRY-FORWARD ADJUSTMENT	2000 ACTUAL	FIXED FY 02
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	495	---	495	495	990
LT GOVERNOR	---	---	---	---	---
AUDITOR	3,219	689	2,530	3,219	5,749
ATTORNEY GENERAL	7,183	7,808	(625)	7,183	6,558
AGRICULTURE	12,385	7,578	4,807	12,384	17,191
INSURANCE	6,192	10,104	(3,912)	6,192	2,280
CONSERVATION	106,257	53,050	53,207	106,253	159,460
ECONOMIC DEVELOPMENT	133,501	141,924	(8,423)	133,496	125,073
EDUCATION	199,633	289,131	(89,498)	199,625	110,127
HIGHER ED	24,768	5,282	19,486	24,767	44,253
HEALTH	153,564	85,201	68,363	153,558	221,921
HIGHWAYS	---	---	---	---	---
LABOR	43,344	49,605	(6,261)	43,343	37,082
MENTAL HEALTH	163,719	160,297	3,422	163,713	167,135
NATURAL RESOURCES	69,847	179,817	(109,970)	69,845	(40,125)
PUBLIC SAFETY	152,325	170,632	(18,307)	152,320	134,013
SOCIAL SERVICES	470,598	221,385	249,213	470,580	719,793
CORRECTIONS	547,132	476,066	71,066	547,111	618,177
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TOTAL	2,094,162	1,858,569	235,593	2,094,084	2,329,677
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

GENERAL SERVICES	2000 CARRY-FORWARD	1998 ACTUAL	CARRY-FORWARD ADJUSTMENT	2000 ACTUAL	FIXED FY 02
LEGISLATURE	11,779	10,010	1,769	11,776	13,545
JUDICIARY	39,387	26,497	12,890	39,376	52,266
GOVERNOR	386	440	(54)	386	332
LT GOVERNOR	4,043	2,594	1,449	4,042	5,491
AUDITOR	2,406	1,756	650	2,405	3,055
ATTORNEY GENERAL	4,184	3,034	1,150	4,183	5,333
AGRICULTURE	25,946	18,832	7,114	25,939	33,053
INSURANCE	13,411	4,533	8,878	13,407	22,285
CONSERVATION	17,237	13,719	3,518	17,232	20,750
ECONOMIC DEVELOPMENT	58,401	37,930	20,471	58,385	78,856
EDUCATION	57,808	51,033	6,775	57,792	64,567
HIGHER ED	191,765	142,237	49,528	191,711	241,239
HEALTH	48,608	48,031	577	48,594	49,171
HIGHWAYS	64,551	50,994	13,557	64,533	78,090
LABOR	9,430	11,976	(2,546)	9,427	6,881
MENTAL HEALTH	138,394	113,638	24,756	138,355	163,111
NATURAL RESOURCES	27,283	33,661	(6,378)	27,275	20,897
PUBLIC SAFETY	37,338	39,925	(2,587)	37,327	34,740
SOCIAL SERVICES	132,456	104,829	27,627	132,419	160,046
CORRECTIONS	124,936	83,308	41,628	124,901	166,529
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TOTAL	1,009,749	798,977	210,772	1,009,465	1,220,237
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

TREASURER DISBURSEMENTS	2000 CARRY-FORWARD	1998 ACTUAL	CARRY-FORWARD ADJUSTMENT	2000 ACTUAL	FIXED FY 02
LEGISLATURE	571	444	127	571	698
JUDICIARY	2,007	1,253	754	2,007	2,761
GOVERNOR	32	41	(9)	32	23
LT GOVERNOR	---	---	---	---	---
AUDITOR	114	81	33	114	147
ATTORNEY GENERAL	359	242	117	359	476
AGRICULTURE	636	499	137	636	773
INSURANCE	212	135	77	212	289
CONSERVATION	2,447	2,008	439	2,448	2,887
ECONOMIC DEVELOPMENT	1,665	956	709	1,665	2,374
EDUCATION	10,216	9,027	1,189	10,217	11,406
HIGHER ED	473	418	55	473	528
HEALTH	2,758	1,886	872	2,758	3,630
HIGHWAYS	10,168	4,258	5,910	10,168	16,078
LABOR	1,550	1,333	217	1,550	1,767
MENTAL HEALTH	6,920	5,376	1,544	6,921	8,465
NATURAL RESOURCES	2,906	2,196	710	2,906	3,616
PUBLIC SAFETY	3,492	2,695	797	3,493	4,290
SOCIAL SERVICES	30,551	42,510	(11,959)	30,553	18,594
CORRECTIONS	6,593	4,137	2,456	6,594	9,050
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TOTAL	83,670	79,495	4,175	83,677	87,852
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

RECORDS MANAGEMENT	2000 CARRY-FORWARD	1998 ACTUAL	CARRY-FORWARD ADJUSTMENT	2000 ACTUAL	FIXED FY 02
LEGISLATURE	18,428	12,808	5,620	18,427	24,047
JUDICIARY	286,419	224,592	61,827	286,412	348,239
GOVERNOR	801	298	503	801	1,304
LT GOVERNOR	2,404	2,085	319	2,404	2,723
AUDITOR	48,871	32,766	16,105	48,870	64,975
ATTORNEY GENERAL	422,620	302,633	119,987	422,609	542,596
AGRICULTURE	27,240	19,660	7,580	27,240	34,820
INSURANCE	114,968	72,680	42,288	114,965	157,253
CONSERVATION	14,020	9,532	4,488	14,020	18,508
ECONOMIC DEVELOPMENT	140,206	100,679	39,527	140,202	179,729
EDUCATION	110,562	81,020	29,542	110,559	140,101
HIGHER ED	22,834	16,383	6,451	22,833	29,284
HEALTH	238,349	183,486	54,863	238,343	293,206
HIGHWAYS	---	---	---	---	---
LABOR	246,762	199,869	46,893	246,756	293,649
MENTAL HEALTH	75,311	55,105	20,206	75,309	95,515
NATURAL RESOURCES	121,778	90,254	31,524	121,775	153,299
PUBLIC SAFETY	138,603	95,913	42,690	138,599	181,289
SOCIAL SERVICES	848,844	661,563	187,281	848,823	1,036,104
CORRECTIONS	393,778	292,208	101,570	393,768	495,338
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TOTAL	3,272,798	2,453,534	819,264	3,272,715	4,091,979
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

SECURITY	2000 CARRY-FORWARD	1998 ACTUAL	CARRY-FORWARD ADJUSTMENT	2000 ACTUAL	FIXED FY 02
LEGISLATURE	135,996	115,286	20,710	135,995	156,705
JUDICIARY	15,697	12,912	2,785	15,697	18,482
GOVERNOR	10,560	7,096	3,464	10,560	14,024
LT GOVERNOR	1,712	1,397	315	1,712	2,027
AUDITOR	26,971	32,458	(5,487)	26,971	21,484
ATTORNEY GENERAL	47,092	37,692	9,400	47,091	56,491
AGRICULTURE	34,392	26,874	7,518	34,391	41,909
INSURANCE	32,680	27,338	5,342	32,679	38,021
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	127,006	84,110	42,896	127,005	169,901
EDUCATION	92,614	71,662	20,952	92,614	113,566
HIGHER ED	---	---	---	---	---
HEALTH	15,412	16,520	(1,108)	15,412	14,304
HIGHWAYS	163,539	131,224	32,315	163,537	195,852
LABOR	---	---	---	---	---
MENTAL HEALTH	---	---	---	---	---
NATURAL RESOURCES	102,176	71,662	30,514	102,175	132,689
PUBLIC SAFETY	17,696	13,378	4,318	17,696	22,014
SOCIAL SERVICES	79,772	50,140	29,632	79,771	109,403
CORRECTIONS	---	---	---	---	---
TOTAL	903,315	699,749	203,566	903,306	1,106,872

## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

REVENUE CASHIER	2000 CARRY-FORWARD	1998 ACTUAL	CARRY-FORWARD ADJUSTMENT	2000 ACTUAL	FIXED FY 02
LEGISLATURE	520	608	(88)	520	432
JUDICIARY	2,330	2,372	(42)	2,330	2,288
GOVERNOR	33	49	(16)	33	17
LT GOVERNOR	11	13	(2)	11	9
AUDITOR	109	112	(3)	109	106
ATTORNEY GENERAL	216	261	(45)	216	171
AGRICULTURE	271	286	(15)	271	256
INSURANCE	---	---	---	---	---
CONSERVATION	975	1,105	(130)	975	845
ECONOMIC DEVELOPMENT	694	608	86	694	780
EDUCATION	13,241	15,104	(1,863)	13,241	11,378
HIGHER ED	17,597	18,370	(773)	17,597	16,824
HEALTH	943	1,118	(175)	943	768
HIGHWAYS	2,937	1,080	1,857	2,937	4,794
LABOR	683	534	149	683	832
MENTAL HEALTH	7,931	9,738	(1,807)	7,931	6,124
NATURAL RESOURCES	1,615	1,416	199	1,615	1,814
PUBLIC SAFETY	4,573	2,646	1,927	4,573	6,500
SOCIAL SERVICES	16,644	19,103	(2,459)	16,644	14,185
CORRECTIONS	8,733	6,573	2,160	8,733	10,893
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TOTAL	80,056	81,096	(1,040)	80,056	79,016
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## STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

INFORMATION SERVICES	2000 CARRY-FORWARD	1998 ACTUAL	CARRY-FORWARD ADJUSTMENT	2000 ACTUAL	FIXED FY 02
LEGISLATURE	---	---	---	51,236	51,236
JUDICIARY	---	---	---	179,952	179,952
GOVERNOR	---	---	---	3,749	3,749
LT GOVERNOR	---	---	---	625	625
AUDITOR	---	---	---	9,997	9,997
ATTORNEY GENERAL	---	---	---	32,491	32,491
AGRICULTURE	---	---	---	56,860	56,860
INSURANCE	---	---	---	19,370	19,370
CONSERVATION	---	---	---	219,941	219,941
ECONOMIC DEVELOPMENT	---	---	---	149,960	149,960
EDUCATION	---	---	---	918,505	918,505
HIGHER ED	---	---	---	43,114	43,114
HEALTH	---	---	---	248,059	248,059
HIGHWAYS	---	---	---	914,756	914,756
LABOR	---	---	---	139,963	139,963
MENTAL HEALTH	---	---	---	622,334	622,334
NATURAL RESOURCES	---	---	---	261,180	261,180
PUBLIC SAFETY	---	---	---	314,916	314,916
SOCIAL SERVICES	---	---	---	886,014	886,014
CORRECTIONS	---	---	---	592,967	592,967
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TOTAL	---	---	---	5,665,989	5,665,989
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